

**MARTIN COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and Student Transportation

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA  
Auditor General

### **Board Members and Superintendent**

During the 2022-23 fiscal year, Michael Maine served as Superintendent from April 25, 2023, Dr. John D. Millay served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Christia Li Roberts, Chair through 11-21-22	1
Marsha B. Powers, Chair from 11-22-22	2
Victoria Defenthaler through 11-21-22	3
Jennifer Russell, Vice Chair from 11-22-22	3
Amy B. Pritchett from 11-22-22	4
Tony Anderson, Vice Chair through 11-21-22	4
Michael DiTerlizzi	5

The team leader was Olukemi T. Latilo, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at [jacquelinebell@aud.state.fl.us](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**MARTIN COUNTY DISTRICT SCHOOL BOARD**  
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**MARTIN COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

ASD	Autism Spectrum Disorder
CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the Martin County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2023. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 20 of the 102 teachers in our test. Eight (8 percent) of the 102 teachers in our test taught at charter schools and 4 (20 percent) of the 20 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for any of the 161 students in our ESOL test and 14 of the 42 students in our ESE Support Levels 4 and 5 test. Three (2 percent) of the 161 students in our ESOL test attended charter schools and 3 (2 percent) of the 161 students with exceptions attended charter schools. Twenty-four (57 percent) of the 42 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (14 percent) of the 14 students with exceptions attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 43 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.6026 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 72.2301 (49.3108 applicable to District schools other than charter schools and 22.9193 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 143 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$331,348 (negative 72.2301 times \$4,587.40), of which \$226,208 is applicable to District schools other than charter schools and \$105,140 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

#### THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Martin County, Florida. Those services are provided primarily to prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education (SBE). The geographic boundaries of the District are those of Martin County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 29 schools<sup>1</sup> other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$27.7 million was provided through the FEFP to the District for the District-reported 18,665.19 unweighted FTE as recalibrated, which included 1,494.38 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

#### FEFP

### FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

## **Student Transportation**

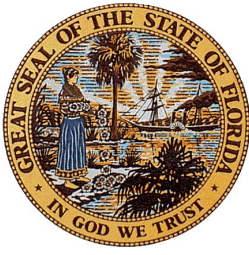
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$3.9 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Martin County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2022-23* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Martin County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

### **Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 29, 2025

# **SCHEDULE A**

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## **POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT**

### **Reported FTE Student Enrollment**

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2023, the Martin County District School Board (District) reported to the DOE 18,665.19 unweighted FTE as recalibrated, which included 1,494.38 unweighted FTE as recalibrated for charter schools, at 29 District schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center.

### **Schools and Students**

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (36) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (10,102) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for any of the 161 students in our ESOL test,<sup>4</sup> and 14 of the 42 students in our ESE Support Levels 4 and 5 test.<sup>5</sup> Three (2 percent) of the 161 students in our ESOL test attended charter schools and 3 (2 percent) of the 161 students with exceptions attended charter schools. Twenty-four (57 percent) of the 42 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (14 percent) of the 14 students with exceptions attended charter schools.

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<sup>4</sup> For ESOL, the material noncompliance is composed of Findings 2, 6, 7, 11, 15, 19, 22, 27, 28, 35, and 43 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 8, 10, 20, 23, 24, 29, 36, and 38 on *SCHEDULE D*.

Our populations and tests of schools and students are summarized as follows:

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	29	10	7,885	115	-	13,239.1200	96.7382	126.6465
Basic with ESE Services	32	10	1,523	83	2	3,490.5400	76.3603	1.8259
ESOL	25	10	646	161	161	1,254.2600	112.3733	(120.7865)
ESE Support Levels 4 and 5	20	8	48	42	14	184.0300	33.4356	(11.2885)
Career Education 9-12	4	-	-	-	-	497.2400	.0000	.0000
All Programs	36	11	<u>10,102</u>	<u>401</u>	<u>177</u>	<u>18,665.1900</u>	<u>318.9074</u>	<u>(3.6026)</u>

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (337, of which 318 are applicable to District schools other than charter schools and 19 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 20 of the 102 teachers in our test.<sup>6</sup> Eight (8 percent) of the 102 teachers in our test taught at charter schools and 4 (20 percent) of the 20 teachers with exceptions taught at charter schools.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

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<sup>6</sup> For teachers, the material noncompliance is composed of Findings 4, 9, 12, 16, 17, 25, 30, 31, 32, 37, 39, 40, 41, and 42 on *SCHEDULE D.*

## SCHEDULE B

### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### District Schools Other Than Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	28.0046	1.126	31.5332
102 Basic 4-8	61.1815	1.000	61.1815
103 Basic 9-12	30.4482	.999	30.4178
111 Grades K-3 with ESE Services	.5000	1.126	.5630
112 Grades 4-8 with ESE Services	1.3261	1.000	1.3261
113 Grades 9-12 with ESE Services	(.0002)	.999	(.0002)
130 ESOL	(118.6375)	1.206	(143.0768)
254 ESE Support Level 4	(1.9963)	3.674	(7.3344)
255 ESE Support Level 5	(4.4290)	5.401	(23.9210)
Subtotal	(3.6026)		(49.3108)

#### Charter Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	5.6690	1.126	6.3833
102 Basic 4-8	1.3432	1.000	1.3432
130 ESOL	(2.1490)	1.206	(2.5917)
254 ESE Support Level 4	1.0353	3.674	3.8037
255 ESE Support Level 5	(5.8985)	5.401	(31.8578)
Subtotal	.0000		(22.9193)

#### Total of Schools

<u>No. Program<sup>1</sup></u>	<u>Proposed Net Adjustment<sup>2</sup></u>	<u>Cost Factor</u>	<u>Weighted FTE<sup>3</sup></u>
101 Basic K-3	33.6736	1.126	37.9165
102 Basic 4-8	62.5247	1.000	62.5247
103 Basic 9-12	30.4482	.999	30.4178
111 Grades K-3 with ESE Services	.5000	1.126	.5630
112 Grades 4-8 with ESE Services	1.3261	1.000	1.3261
113 Grades 9-12 with ESE Services	(.0002)	.999	(.0002)
130 ESOL	(120.7865)	1.206	(145.6685)
254 ESE Support Level 4	(.9610)	3.674	(3.5307)
255 ESE Support Level 5	(10.3275)	5.401	(55.7788)
Total	(3.6026)		(72.2301)

<sup>1</sup> See NOTE A7.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

## SCHEDULE C

### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0081</u>	<u>#0211</u>	
101 Basic K-3	.....	.....	1.2306	1.2306
102 Basic 4-8	.....	10.6441	1.1997	11.8438
103 Basic 9-12	17.3477	.....	.....	17.3477
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(.5002)	.....	.....	(.5002)
130 ESOL	(16.8475)	(10.6441)	(1.9995)	(29.4911)
254 ESE Support Level 4	.....	.....	(.9308)	(.9308)
255 ESE Support Level 5	<u>(1.0008)</u>	<u>(.4170)</u>	.....	<u>(1.4178)</u>
Total	<u>(1.0008)</u>	<u>(.4170)</u>	<u>.0000</u>	<u>(1.4178)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> <sup>1</sup>				<u>Balance Forward</u>
		<u>#0221</u>	<u>#0291</u>	<u>#0294</u>	<u>#0341</u>	
101	1.2306	.....	23.1919	.....	3.5821	28.0046
102	11.8438	27.2058	6.7841	.3845	1.5996	47.8178
103	17.3477	.....	.....	.0658	.....	17.4135
111	.5000	.....	.....	.....	.....	.5000
112	.0000	.....	.4533	.3731	.....	.8264
113	(.5002)	.....	.....	.5000	.....	(.0002)
130	(29.4911)	(27.2058)	(29.9760)	(.3845)	(5.1817)	(92.2391)
254	(.9308)	.....	.....	(.5658)	.....	(1.4966)
255	<u>(1.4178)</u>	<u>.....</u>	<u>(.9066)</u>	<u>(.5200)</u>	<u>.....</u>	<u>(2.8444)</u>
Total	<u>(1.4178)</u>	<u>.0000</u>	<u>(.4533)</u>	<u>(.1469)</u>	<u>.0000</u>	<u>(2.0180)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments</u><sup>1</sup></b>				<b><u>Total</u></b>
		<b><u>#0351</u></b>	<b><u>#0361</u></b>	<b><u>#0410</u>*</b>	<b><u>#0421</u>*</b>	
101	28.0046	.....	.....	4.8632	.8058	33.6736
102	47.8178	.....	13.3637	.....	1.3432	62.5247
103	17.4135	13.0347	.....	.....	.....	30.4482
111	.5000	.....	.....	.....	.....	.5000
112	.8264	.....	.4997	.....	.....	1.3261
113	(.0002)	.....	.....	.....	.....	(.0002)
130	(92.2391)	(13.0347)	(13.3637)	.....	(2.1490)	(120.7865)
254	(1.4966)	.....	(.4997)	1.0353	.....	(.9610)
255	<u>(2.8444)</u>	<u>(1.5846)</u>	<u>.....</u>	<u>(5.8985)</u>	<u>.....</u>	<u>(10.3275)</u>
Total	<u>(2.0180)</u>	<u>(1.5846)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.6026)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

\*Charter School

# SCHEDULE D

## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Martin County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2022-23* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE E*.

### Findings

**Proposed Net  
Adjustments  
(Unweighted FTE)**

*Our examination included the July and October 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### Martin County High School (#0031)

1. [Ref. 3101] The file for one ESE student did not contain a valid IEP for the February 2023 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	(.5002)	.0000

2. [Ref. 3102] The *ELL Student Plans* for 25 students were not available at the time of our examination and could not be subsequently located. We also noted that the parents of 2 students were not notified of the students’ ESOL placements. In addition, the English Language proficiency for 1 of the students was not assessed and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	16.1513	
130 ESOL	(16.1513)	.0000

**Findings**

**Martin County High School (#0031)** (Continued)

3. [Ref. 3103] Two students enrolled in the Hospital and Homebound program were incorrectly reported for both on-campus and homebound instruction. The students were scheduled for instruction solely in the home during the applicable reporting survey periods. We propose the following adjustment:

255 ESE Support Level 5	(1.0008)	(1.0008)
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4. [Ref. 3170/71/72] Three teachers taught basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 3170</u>		
103 Basic 9-12	.2053	
130 ESOL	(.2053)	.0000
 <u>Ref. 3171</u>		
103 Basic 9-12	.0625	
130 ESOL	(.0625)	.0000
 <u>Ref. 3172</u>		
103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000
		<u>(1.0008)</u>

**Murray Middle School (#0081)**

5. [Ref. 8101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

6. [Ref. 8102] The *ELL Student Plans* for 11 students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency of 4 students was not assessed, and ELL Committees were *(Finding Continues on Next Page)*

**Findings**

**Murray Middle School (#0081)** (Continued)

not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

102 Basic 4-8	7.7112	
130 ESOL	<u>(7.7112)</u>	.0000

7. [Ref. 8105] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

8. [Ref. 8106] One student who was enrolled in the Hospital and Homebound program was incorrectly reported for both on-campus and homebound instruction. The student was scheduled for instruction in the home during the February 2023 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4170)</u>	(.4170)
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9. [Ref. 8170/71/72] Three teachers taught basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 8170</u>		
102 Basic 4-8	.7909	
130 ESOL	<u>(.7909)</u>	.0000

<u>Ref. 8171</u>		
102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

<u>Ref. 8172</u>		
102 Basic 4-8	.9996	
130 ESOL	<u>(.9996)</u>	.0000

(.4170)

**Findings**

**Jensen Beach Elementary School (#0211)**

10. [Ref. 21101] One ESE Student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

11. [Ref. 21102] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.7998	
102 Basic 4-8	1.1997	
130 ESOL	(1.9995)	.0000

12. [Ref. 21170] One teacher taught courses to a class that consisted entirely of students with ASD but was not appropriately certified or approved by the School Board to teach these students out of field. The teacher was certified in Elementary Education and Varying Exceptionalities; however, the classroom makeup also required the teacher to hold the ASD Endorsement. In addition, we noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.4308	
254 ESE Support Level 4	(.4308)	.0000
		.0000

**Indiantown Middle School (#0221)**

13. [Ref. 22102] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,745 (Grade 5) and 1,735 (Grades 6-8) weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,715 to 2,695 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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**Findings**

**Indiantown Middle School (#0221) (Continued)**

14. [Ref. 22103] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify the attendance activity of our test students for at least 1 day during the reporting survey period, we present this disclosure finding with no proposed adjustment.

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15. [Ref. 22101] The *ELL Student Plans* for 30 students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency of 2 students was not assessed, and an ELL committee for 1 student was not convened within 30 school days prior to the student's DEUSS anniversary date, to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. In addition, 3 students were reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	24.1430	
130 ESOL	<u>(24.1430)</u>	.0000

16. [Ref. 22170] One teacher taught basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	1.9993	
130 ESOL	<u>(1.9993)</u>	.0000

17. [Ref. 22171/72] Our testing of teacher qualifications disclosed that two teachers did not hold valid Florida teaching certificates. School records indicated that the teachers were hired as substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff  
(Finding Continues on Next Page)

**Findings**

**Indiantown Middle School (#0221)** (Continued)

member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 22171</u>		
102 Basic 4-8	.4209	
130 ESOL	(.4209)	.0000
 <u>Ref.22172</u>		
102 Basic 4-8	.6426	
130 ESOL	(.6426)	.0000
		<u>.0000</u>

**Pinewood Elementary School (#0291)**

18. [Ref. 29102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify the attendance activity of our test students for at least 1 day of during the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

19. [Ref. 29101] The *ELL Student Plans* for 39 students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency of 3 students was not assessed within 30 school days prior  
(Finding Continues on Next Page)

**Findings**

**Pinewood Elementary School (#0291) (Continued)**

to each student's DEUSS anniversary date, and an ELL Committee for 1 student was not convened by October 1 to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	23.1919	
102 Basic 4-8	6.7841	
130 ESOL	<u>(29.9760)</u>	.0000

20. [Ref. 29103] One ESE student was incorrectly reported in ESE Support Level 5 based on the student's placement in the Hospital and Homebound program. During the October 2022 reporting survey period, the student was scheduled for both on-campus and homebound instruction; however, the on-campus portion of the student's course schedule should have been reported in Grades 4-8 Basic with ESE Services. During the February 2023 reporting survey period, the student was not scheduled for on-campus instruction and should not have been reported for funding. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4533	
255 ESE Support Level 5	<u>(.9066)</u>	<u>(.4533)</u>
		<u>(.4533)</u>

**Willoughby Learning Center (#0294)**

21. [Ref. 29401] Our examination of the School's bell schedules disclosed that three students (one student in our Basic with ESE Services test) in Grades 4 and 5 did not receive 180 days of instruction, or the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2022-23*. Specifically, we noted a period of 45 minutes per day labeled "Study Hall" which was not graded and had no assigned course code. Our recalculation of the FTE and hours of instruction disclosed that only 833.53 hours of the 900 hours of instruction were provided to students in Grades 4 and 5 for the 2022-23 school year. Accordingly, we propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.1469)</u>	(.1469)
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22. [Ref. 29402] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:



**Findings**

**Willoughby Learning Center (#0294) (Continued)**

102 Basic 4-8	.3845	
130 ESOL	<u>(.3845)</u>	.0000

23. [Ref. 29403] One ESE student was incorrectly reported as ESE Support Level 5 based on the student's placement in the Hospital and Homebound Program. The placement was valid for the student's previous enrollment in a residential facility; however, the student had left the residential facility prior to the reporting survey period and was no longer receiving homebound services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5200	
255 ESE Support Level 5	<u>(.5200)</u>	.0000

24. [Ref. 29404] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

25. [Ref. 29470] One teacher taught an ESE course to a class that consisted entirely of students with ASD but was not certified or approved by the School Board to teach these students out of field. The teacher was certified in ESE; however, the classroom required the teacher to hold an ASD Endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0658	
254 ESE Support Level 4	<u>(.0658)</u>	.0000
		<u>(.1469)</u>

**Felix A. Williams Elementary School (#0341)**

26. [Ref. 34101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify the attendance activity of our test students for least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

**Findings**

**Felix A. Williams Elementary School (#0341)** (Continued)

27. [Ref. 34102] The *ELL Student Plans* for eight students were not available at the time of our examination and could not be subsequently located. We also noted that the parents of three students were not notified of the students' ESOL placement. We propose the following adjustment:

101 Basic K-3	3.5821	
102 Basic 4-8	1.5996	
130 ESOL	<u>(5.1817)</u>	<u>.0000</u>
		<u>.0000</u>

**Jensen Beach High School (#0351)**

28. [Ref. 35101] The *ELL Student Plans* for 20 students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency for 1 of the students was not assessed, and ELL Committees for 3 of the students were not convened by October 1 (2 students), or within 30 school days prior to the students' DEUSS anniversary dates (1 student) to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS. In addition, 2 of the students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	11.8965	
130 ESOL	<u>(11.8965)</u>	<u>.0000</u>

29. [Ref. 35102] Four students who were enrolled in the Hospital and Homebound program were incorrectly reported for both on-campus and homebound instruction. The students were scheduled for instruction solely in the home during the applicable survey periods. We propose the following adjustment:

255 ESE Support Level 5	<u>(1.5846)</u>	<u>(1.5846)</u>
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30. [Ref. 35170] One teacher taught Language Arts courses that included ELL students but had earned only 120 of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4524	
130 ESOL	<u>(.4524)</u>	<u>.0000</u>

**Findings**

**Jensen Beach High School (#0351)** (Continued)

31. [Ref. 35171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a substitute; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.5430	
130 ESOL	<u>(.5430)</u>	.0000

32. [Ref. 35172] One teacher taught a basic subject area course to a class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000
		<u>(1.5846)</u>

**Findings**

**Dr. David L. Anderson Middle School (#0361)**

33. [Ref. 36101] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,750 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,550 CMW to 1,920 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedules. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, these variances in CMW did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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34. [Ref. 36102] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify the attendance activity of our test students for least 1 day during the reporting survey period, we present this disclosure finding with no proposed adjustment.

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35. [Ref. 36103/04] The *ELL Student Plans* for 20 students were not available at the time of our examination and could not be subsequently located. We also noted that the English language proficiency for 6 students was not assessed, and ELL Committees for 7 students were not convened by October 1 (1 student) or within 30 school days prior to the students' DEUSS anniversary dates (6 students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, 1 student was reported beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustments:

Ref. 36103

102 Basic 4-8

11.4954

130 ESOL

(11.4954)

.0000

Ref. 36104

102 Basic 4-8

.7140

130 ESOL

(.7140)

.0000

36. [Ref. 36105] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
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**Dr. David L. Anderson Middle School (#0361)** (Continued)

112	Grades 4-8 with ESE Services	.4997	
254	ESE Support Level 4	(.4997)	.0000

37. [Ref. 36170/36171] Two teachers taught Language Arts and Intensive Reading to classes that included ELL students but had earned only 60 of the 120 or none of the 240 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 36170</u>			
102	Basic 4-8	.4998	
130	ESOL	(.4998)	.0000
 <u>Ref. 36171</u>			
102	Basic 4-8	.6545	
130	ESOL	(.6545)	.0000
			<u>.0000</u>

**The Hope Center for Autism (#0410) Charter School**

38. [Ref. 41001] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254	ESE Support Level 4	1.4923	
255	ESE Support Level 5	(1.4923)	.0000

39. [Ref. 41070] One teacher taught courses to classes that consisted of only students with ASD but was not certified or approved by the School Board to teach these students out of field. The teacher was certified in Elementary Education and ESE; however, the classroom required the teacher to hold an ASD Endorsement. We propose the following adjustment:

101	Basic K-3	4.8632	
254	ESE Support Level 4	(.4570)	
255	ESE Support Level 5	(4.4062)	.0000
			<u>.0000</u>

**Treasure Coast Classical Academy (#0421) Charter School**

40. [Ref. 42170] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status until February 10, 2023, which was after the October 2022 reporting survey period. Since the student was adjusted in Finding No. 43 (Ref. 42101), we present this disclosure finding with no proposed adjustment. .0000

**Findings**

**Treasure Coast Classical Academy (#0421) Charter School** (Continued)

41. [Ref. 42171] One teacher taught a basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student was adjusted in Finding No. 43 (Ref. 42101), we present this disclosure finding with no proposed adjustment. .0000

42. [Ref. 42172] One teacher taught Language Arts to a class that included an ELL student but was not approved by the School Board to teach this student out of field in ESOL. We also noted that the student's parents were not notified of the teacher's out-of-field status. Since the student was adjusted in Finding No. 43 (Ref. 42101), we present this disclosure finding with no proposed adjustment. .0000

43. [Ref. 42101] The *ELL Student Plans* for three students were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

101 Basic K-3	.8058	
102 Basic 4-8	1.3432	
130 ESOL	<u>(2.1490)</u>	.0000
		<u>.0000</u>

**Proposed Net Adjustment** **(3.6026)**

## SCHEDULE E

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### FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS
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Martin County District School Board (District) management indicated that the issues identified in *SCHEDULE D* could be attributed to: (1) IEP meeting rescheduled by parents (Finding No. 1); (2) data entry errors (Finding Nos. 3, 13, 20, 29, 33, and 36); (3) oversights on the part of school staff not understanding requirements (Finding Nos. 14, 21, 24, 26, and 28); (4) delays in transferring student records (Finding Nos. 2, 10, 28, 35, 38, and 43); (5) misunderstanding of record retention requirements (Finding Nos. 5, 8, and 34); (6) staff turnover (Finding No. 18); (7) oversights on the part of school administration (Finding Nos. 12, 23, 25, 40, and 42); (8) teacher vacancies (Finding Nos. 17 and 31); and (9) teachers not completing required in-service training (Finding Nos. 4, 9, 12, 16, 25, 30, 32, 37, 39, and 41). Although requested, District management did not provide a cause for Finding Nos. 6, 7, 11, 15, 19, 22, and 27.

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) IEPs are timely prepared and include documentation that all required participants are involved in the development of students' IEPs, and proper IEP documentation is retained in the students' files; (2) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (3) parents of ELL students are timely notified of their child's ESOL placement; (4) the English language proficiency of students being considered for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meetings; (5) schedules for students currently or previously enrolled in the Hospital and Homebound Program are reported in the appropriate programs; (6) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (7) ELL students are not reported in the ESOL program for more than the 6-year period allowed for State funding of ESOL; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (9) student course schedules are reported in accordance with daily instructional and bell schedules; (10) students are provided the minimum required annual hours of instruction before being fully funded; (11) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by the Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are timely notified of the teacher's out-of-field placement; and (12) instructors who teach ELL students earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

## REGULATORY CITATIONS

### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2022-23*

### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2022-23*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

### **Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2022-23*



## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

## **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

## **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

## NOTES TO SCHEDULES

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<p>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Martin County District School Board (District), the FEFP, the FTE, and related areas is provided below.

### 1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Martin County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Martin County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 29 schools other than charter schools, 5 charter schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2023, State funding totaling \$27.7 million was provided through the FEFP to the District for the District-reported 18,665.19 unweighted FTE as recalibrated, which included 1,494.38 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### 2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

### 3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to Family Empowerment Scholarship Programs.

#### **5. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

#### **6. FTE Reporting Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

## 7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

## 8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

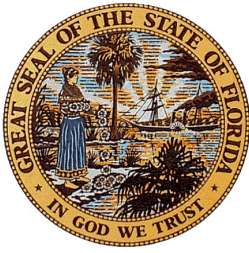
SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Martin County High School	1 through 4
2. Murray Middle School	5 through 9
3. Jensen Beach Elementary School	10 through 12
4. Indiantown Middle School	13 through 17
5. Pinewood Elementary School	18 through 20
6. Willoughby Learning Center	21 through 25
7. Felix A Williams Elementary School	26 and 27
8. Jensen Beach High School	28 through 32
9. Dr. David L. Anderson Middle School	33 through 37
10. The Hope Center for Autism*	38 and 39
11. Treasure Coast Classical Academy*	40 through 43
* Charter School	



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Martin County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our

judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

### **Opinion**

In our opinion, the Martin County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2023.

### **Other Reporting Required by Government Auditing Standards**

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>7</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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<sup>7</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

**Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 29, 2025

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Martin County District School Board (District) must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2023. (See NOTE B.) The population of vehicles (168) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (13,108) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	1
Hazardous Walking	1
IDEA – PK through Grade 12, Weighted	279
All Other FEFP Eligible Students	<u>12,827</u>
Total	<u>13,108</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.



Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 272 of the 13,108 students reported as being transported by the District.	23	(13)
In conjunction with our general tests of student transportation we identified certain issues related to 132 additional students.	<u>132</u>	<u>(130)</u>
<b>Totals</b>	<u>155</u>	<u>(143)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

# SCHEDULE G

## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Martin County District School Board (District) management is responsible for determining that student transportation as reported under the FEP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2022-23 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the October 2022 reporting survey periods and the February and June 2023 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 6,542 students were reported for an incorrect number of DIT for the October 2022 reporting survey period. The students were reported for 88 DIT rather than 82 DIT in accordance with the District's instructional calendar. We propose the following adjustments:

#### October 2022 Survey

##### 88 Days in Term

Hazardous Walking	(1)
IDEA - PK through Grade 12, Weighted	(110)
All Other FEP Eligible Students	(6431)

##### 82 Days in Term

Hazardous Walking	1	
IDEA - PK through Grade 12, Weighted	110	
All Other FEP Eligible Students	<u>6431</u>	0

2. [Ref. 52] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEP Eligible Students ridership category. District records did  
*(Finding Continues on Next Page)*

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

**October 2022 Survey**

82 Days in Term

All Other FEFP Eligible Students (1)

**February 2023 Survey**

95 Days in Term

All Other FEFP Eligible Students (1) (2)

3. [Ref. 53] Our general tests of student ridership disclosed that five students (two students in our test) were incorrectly reported in the June 2023 reporting survey period. There was no documentation to support that the students were enrolled in an ESY program or in a nonresidential DJJ Program. We propose the following adjustment:

**June 2023 Survey**

20 Days in Term

All Other FEFP Eligible Students (5) (5)

4. [Ref. 54] Our general review of transportation records evidenced that the ridership of 118 students (1 student in our test) was not properly supported for State transportation funding. Specifically, we noted that the bus driver's report was not appropriately signed and dated by the bus driver attesting to the accuracy of the reported ridership. We propose the following adjustment:

**February 2023 Survey**

95 Days in Term

All Other FEFP Eligible Students (118) (118)

5. [Ref. 55] Our general tests disclosed that 13 students (5 students in our test) were either not marked as riding the bus (1 student) or not listed on the supporting bus driver's report (12 students); consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**October 2022 Survey**

82 Days in Term

All Other FEFP Eligible Students (1)

**Findings**

**June 2023 Survey**

**20 Days in Term**

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>(8)</u>	(13)

6. [Ref. 56] One first grade student in our test was incorrectly reported in the Teenage Parents and Infants ridership category during the February 2023 reporting survey period. We determined that the student was otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**February 2023 Survey**

**95 Days in Term**

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

7. [Ref. 57] Eight students (six students in our test) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2022 Survey**

**82 Days in Term**

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	

**February 2023 Survey**

**95 Days in Term**

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

**June 2023 Survey**

**20 Days in Term**

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 58] Four students in our test were incorrectly reported in the June 2023 reporting survey period. The students' IEPs did not indicate the students needed ESY services; consequently, the students were not eligible for Summer transportation funding. We propose the following adjustment:

		Students Transported Proposed Net Adjustments	
<u>Findings</u>			
June 2023 Survey			
<u>20 Days in Term</u>			
All Other FEFP Eligible Students	(4)		(4)
9. [Ref. 59] Three students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category during the February 2023 reporting survey period. The students were IDEA students but the IEPs did not indicate a requirement for transportation services. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:			
February 2023 Survey			
<u>95 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(3)		
All Other FEFP Eligible Students	<u>3</u>		0
10. [Ref. 60] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category as the student lived less than 2 miles from their assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:			
February 2023 Survey			
<u>95 Days in Term</u>			
All Other FEFP Eligible Students	(1)		(1)
Proposed Net Adjustment			(143)

## **SCHEDULE H**

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### **FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION**

#### **FINDING CAUSES AND RECOMMENDATIONS**

Martin County District School Board (District) management indicated that the issues identified in *SCHEDULE G* could be attributed to: (1) oversights on the part of District personnel (Finding Nos. 1 and 4) and (2) data entry errors (Finding Nos. 2, 3, and 5 through 10).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only ESE students whose IEPs authorize ESY services or students who are enrolled in a non-residential DJJ program are reported for State transportation funding during a Summer reporting survey period; (4) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (5) only those students who are in membership during the survey week and are documented as having been transported to FEFP-eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (6) students reported for State transportation funding are in a FEFP-eligible program and reported in an appropriate ridership category; (7) students who are reported in the IDEA – PK through Grade 12, Weighted ridership category meet one of the five criteria required for weighted classification as indicated on each student's IEP; (8) the IEPs for students receiving Specific Learning Disability, Speech Impaired, or Language Impaired services authorize a specific need for transportation services; and (9) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

#### **REGULATORY CITATIONS**

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

*FTE General Instructions 2022-23 (Appendix G)*

# NOTES TO SCHEDULES

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NOTE A - SUMMARY  
STUDENT TRANSPORTATION

A summary discussion of the significant features of the Martin County District School Board (District) student transportation and related areas is provided below.

**1. Student Eligibility**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA or be a student with a parent enrolled in the Teenage Parent Program, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

**2. Transportation in Martin County**

For the fiscal year ended June 30, 2023, the District received \$3.9 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2022	63	6,542	67
February 2023	65	6,446	84
June 2023	<u>40</u>	<u>120</u>	<u>978</u>
Totals	<u>168</u>	<u>13,108</u>	<u>1,129</u>

**3. Statutes and Rules**

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*

<p>NOTE B – TESTING STUDENT TRANSPORTATION</p>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2023. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.



# MANAGEMENT'S RESPONSE

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*Michael S. Maine, Superintendent*

## THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA

1939 SE Federal Highway • Stuart, FL 34994 • Telephone (772) 219-1200 Ext: 30222

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### Written Responses to the Preliminary and Tentative Report

May 29, 2025

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Room 476A  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Attn: Jacqueline Bell

Dear Ms. Norman:

This letter serves as Martin County School District's responses to findings for the 2022-2023 school year FEFP FTE Audit. The following responses with corrective action as appropriate have been submitted by District staff regarding the FEFP findings:

#### **Response to finding #1: [Ref. 3101]: Valid IEP for ESE Student**

We acknowledge our responsibility to comply with State requirements requiring a valid student IEP to be in place to utilize cost factor 113 rather than 103 for FTE. Staff will follow federal law, accommodating the participation of a parent at an IEP meeting, and if the meeting cannot be held prior to Survey, the student will be coded 103.

#### **Response to finding #2 [Ref.3102] Part 1, #6 [Ref.8102] Part 1, #11 [Ref. 21102], #15 [Ref. 22101] Part 1, #19 [29101] Part 1, #22 [Ref. 29402], #27 [Ref. 34102] Part 1, #28 [Ref. 35101] Part 1, #35 [Ref. 36103/04] Part 1, 43 [Ref. 42101] Part 1: ELL Student Plans**

We acknowledge our responsibility for all components of the required ELL Student Plans to utilize cost factor 130 rather than 103. While all student plans were available within the ELlevation platform, they were not contained in one electronic file at the time of the audit. A standalone electronic file has been added to the ELlevation platform titled ELL Student Plan with District compliance reviews to ensure all required components are in one comprehensive electronic file, aligned with the expectations outlined in 6A.6.0901.

#### **Response to finding #2 [Ref.3102] Part 2, #6 [Ref.8102] Part 2, #15 [Ref. 22101] Part 3, #19 [29101] Part 3, #27 [Ref. 34102] Part 2, #28 [Ref. 35101] Part 3, #35 [Ref. 36103/04] Part 3: Parent Notification of ELL Plans/ELL Committee**

School Board Members: Dr. Brian Moriarty • Marsha B. Powers • Amy B. Pritchett • Christia Li Roberts • Jennifer L. Russell

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Required parent notification was not saved to the student profile and retraining of the Standard Operating Procedures (SOP) to prevent reoccurrence has taken place to ensure stakeholders complete all steps in the ELL notification process. The ELL Department monitors compliance with the SOPs.

**Response to finding #2 [Ref.3102] Part 3, #6 [Ref.8102] Part 2, #15 [Ref. 22101] Part 2, #19 [29101] Part 2, #28 [Ref. 35101] Part 2, #35 [Ref. 36103/04] Part 2: Re-evaluation of ELLs**

We acknowledge the requirement to follow timelines related to ELL re-evaluations. A retraining of the Standard Operating Procedures (SOP) has taken place to ensure all steps in the three-year re-evaluation process are completed in a timely manner, with the ELL Department providing monitoring for fidelity.

**Response to finding #3 [Ref. 3103], #8 [Ref. 8106], #20 [Ref. 29103], #29 [Ref. 35102]: Hospital and Homebound Program**

We acknowledge the necessity to verify students enrolled in the Hospital and Homebound program are correctly entered in the location (cost center) where they are receiving services. Quarterly, the District ESE Registrar will ensure students are enrolled in the appropriate program.

**Response to finding #4 [Ref. 3170/71/72], #9 [Ref. 8170/71/72], #16 [Ref. 22170], #30 [Ref. 35170], #32 [Ref. 35172], #37 [Ref. 36170/36171], #40 [Ref. 42170] #41 [Ref. 42171], #42 [Ref. 42172]: Teacher Certification and Parent Notification**

We acknowledge the necessity for all teachers to meet ESOL certification requirements with full accountability. To ensure fidelity, Human Resources will audit all compliance reports quarterly to identify and address any gaps without delay and will support charter schools with this process, including appropriate notification to parents regarding teacher out-of-field status.

**Response to finding #5 [8101], #14 [22103], #18 [29101], #26 [34101], #34 [36102]: Retention of Substitute Attendance Records**

We understand the requirement to retain attendance records completed by substitute teachers. Immediately following each Survey period (October and February), data entry operators are required to send the District an Attendance Verification Certification signed by the Principal and retain records at the school.

**Response to finding #7 [Ref. 8105], #15 [Ref. 22101] Part 4, #28 [Ref. 35101] Part 4, #35 [Ref. 36103/04] Part 4, #43 [Ref. 42101] Part 2: Six-year Period for State Funding**

To ensure a student is not reported beyond the maximum 6-year period allowed for State ESOL funding, the ELL department will conduct monthly compliance reviews of the ESOL student enrollment and funding eligibility process, with a specific focus on students transferring from other Florida districts and those approaching or exceeding the six-year state funding limit.

**Response to finding #10 [Ref. 21101], #24 [Ref. 29404], #36 [Ref. 36105], #38 [Ref. 41001]: Matrix of Services**

The District acknowledges the requirement to report a student's matrix in accordance with the Matrix of Services. The ESE Department and schools will collaboratively work to ensure data entry errors do not occur and the proper matrix is reported for each student.

**Response to finding #12 [Ref. 21170], #25 [Ref. 29470], #39 [Ref. 41070]: Certification and ASD Endorsement/Notification to Parents**

We acknowledge our responsibility to ensure teachers hold the appropriate certification and parents are notified if a teacher is out-of-field. ESE and Human Resources will continue to monitor class rosters to ensure all teachers are in-field and in compliance with the Autism Endorsement requirement, and parents are appropriately notified of out-of-field status of teachers.

**Response to finding #13 [Ref. 22102], #33 [Ref. 36101]: School Bell Schedules and Weekly Instructional Minutes**

The District understands the requirement to reflect the correct number of instructional minutes and align them to the bell schedule. A Principal Verification Certification was implemented to ensure course schedule minutes match each student's class minutes.

**Response to finding #17 [Ref. 22171/72], #31 [Ref. 35171]: Teacher Qualifications**

The District understands the requirement for instructional staff to hold the appropriate certification and the Human Resources Department, along with each school site, will continue to make every effort to attract and recruit highly qualified candidates to serve our schools.

**Response to finding #21 [Ref. 29401]: Weekly Instructional Minutes in the SIS**

To meet this requirement, we have implemented a Principal Verification Certification to ensure bell schedule minutes match students' weekly class minutes, and student minutes are appropriately reported.

**Response to finding #23 [Ref. 29403]: Student Placement and Cost Factor**

A student IEP will be updated when a student returns from a residential facility. The school staff and LEA have been trained in compliance with IDEA and cost factors to ensure fidelity of the procedure.

**Response to finding #T1 [Ref. 51]: Accurate Reporting of Days in Term (DIT) for Transportation**

The District acknowledges our responsibility for accurate reporting of DIT and has implemented a dual monitoring system between the ET Department and the FTE Manager to ensure accuracy in reporting.

**Response to finding #T2 [Ref. 52]: Pre K Rider Not under IDEA**

The District acknowledges our responsibility to correctly identify ESE students requiring transportation, and a system of accountability for reporting has been implemented between the ESE Department and Transportation to ensure accuracy of reporting.

**Response to finding #T3 [Ref. 53]: Riders During ESY**

The District accepts the responsibility of accurately reporting students who attend ESY and the ESE and Transportation departments have a system of accountability to ensure students who ride the bus are enrolled in the appropriate program and indicate the need for transportation services on their IEP when reporting for FTE.

**Response to finding # T4 [Ref. 54]: Missing Driver Attestation**

All FTE reports must contain the driver's signature acknowledging the accuracy of the report, and the Director of Transportation now checks each attestation page to ensure the appropriate signature is provided.

**Response to finding # T5 [Ref. 55]: Rider Attendance**

Summer programming requiring transportation will only request FEFP funding when allowable. To ensure accuracy, the Transportation Router implemented a new procedure that requires a driver who manually enters a student as a rider to submit the student's name for ridership verification as an additional step to ensure appropriate FTE reporting.

**Response to finding #T6 [Ref. 56]: Teen Parent and Infant Ridership**

The District accepts responsibility for accurate reporting of ridership. In September and January, the FTE Manager will produce a list of all students coded as Teenage Parents and Infants which will be provided to the Student Services Department for verification of accuracy. Errors identified by Student Services will be corrected by Transportation.

**Response to finding #T7 [Ref. 57]: IEPs without Transportation**

The District understands our responsibility to accurately report riders. In August and December, Transportation will produce a list of all students reported in the IDEA-PK through Grade 12 Weighted ridership category which will be verified by the ESE Department. Necessary adjustments will be made.

**Response to finding #T8 [Ref. 58]: IEPs without ESY Services**

To ensure accurate reporting, the ESE Department provides Transportation with a list of names of students who qualify for ESY per their IEP. Transportation will provide a list of all documented riders to ESY, and errors identified by ESE will be corrected.

**Response to finding #T9 [Ref. 59]: ESE Students without Transportation on IEP**

To ensure accurate reporting, the ESE Department provides Transportation with a list of names of students who qualify for ESY per their IEP. Transportation will provide a list of all documented riders to ESY, and errors identified by ESE will be corrected.

**Response to finding # T10 [Ref. 60]: Rider Under 2 Miles**

The District understands we are not eligible for FEFP funding for students living less than 2 miles from the school and will document any hazardous walking conditions if FTE is requested for a rider experiencing these conditions.

Sincerely,



Michael S. Maine  
Superintendent

cc: Deputy Superintendent, Dr. Tracey Miller  
Assistant Superintendent of Finance, Carter Morrison